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The functions of school governing bodies in managing school finances

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In the Schools Act No. 84 of 1996 school governing bodies are mandated to manage the funds of schools. The Act also provides guidelines for the school governing body and the principal on their roles and responsibilities in managing the finances of the school. However, some members of school governing bodies and principals either have little knowledge of the Schools Act or simply interpret it incorrectly, which results in many schools experiencing financial mismanagement. Although the provincial department of education provides financial management training for school governing bodies, many schools still encounter problems in this area. When financial problems are referred to the department of education, many remain unresolved. The purpose of the study was to determine the perceptions of stakeholders on the financial functions of school governing bodies, to explore the functions of a school governing body in managing a school's finances and, based on the findings of the research, to develop guidelines for principals and school governing bodies to enable them to manage their school funds efficiently and effectively. The research design was based on qualitative research because of its exploratory, descriptive and contextual nature. The collection of the data was done by means of focus group interviews. Themes forthcoming from the study revealed a misconception amongst various stakeholders regarding the functions of the school governing body in managing the school's funds.

Introduction and background to the problem

Prior to 1994 various systems in education lacked both financial and management accountability owing to problems of over-centralisation of control and limited legitimacy of the political authorities (Thurlow & McLennan, in Thurlow, Bush & Coleman, 2003:3). The last ten years have seen major changes in the nature of governance of schools. As a result of new legislation in South Africa such as the South African Schools Act (South Africa, 1996b), considerably more authority and responsibility for decision-making has been devolved to the school level than was previously the case. There is a move towards self-managing schools which can be described as one for which there has been significant and consistent decentralisation to the school level of authority and responsibility to make decisions related to the allocation of resources, in a system of education having centrally determined goals, priorities and frameworks for accountability (Caldwell & Spinks, 1988:5).

The South African Schools Act provides that the governance of a public school is vested in the governing body that stands in the position of trust towards the school. However, the decentralised model of governance proposed in White Paper 2 (South Africa, 1996a) is not without problems. Chisholm, Motala and Vally (2003:246) assert that although decentralisation allows school stakeholders to participate at a level in which they can have direct impact on matters that concern them, it also allows different capacities and inequalities of power and influence at that level to be expressed more strongly. Simkins (in Fidler, Russell & Simkins, 1997:20) argues that we need to consider school autonomy and reform in a wider context and to ask deeper questions about it. For example: Who is empowered and who is disempowered

by these educational reforms? Many principals feel threatened because school governing bodies have been given the responsibility of managing the schools' funds. Previously, the principal was in charge of managing the school's finances and they now feel disempowered by new legislation.

A school is a juristic person with the legal capacity to perform its functions (South Africa, 1996b; Davies, 1998:58) and the school governing body acts on behalf of the school. This implies that a public school may enter into a contract with another legal subject to purchase books, but it also carries all the responsibilities and liabilities attached to its status (Davies, 1999:58). According to Knight (1993:48) governors need to identify their key tasks, i.e. the tasks they must do statutorily. These will probably involve strategic decisions over fund raising and fund allocation, evaluation, and reporting to parents, and interest in specific tasks such as premises and human resource management.

Gann (1998:74) asserts that governing bodies do have some specific functions such as: taking executive action — e.g. recommending the appointment of the principal, deputy principal and educators; considering disciplinary action; agreeing who should provide the school with a variety of resources and services; hearing appeals; responding to external issues; consulting with the local authority; meeting with OFSTED, funding agency or non-governmental organisations (NGOs); and communicating to relevant stakeholders such as conducting the annual parents meetings and budget meetings.

In a "Responsibility Survey" carried out for several years in the United Kingdom by the National Association of Governors and Managers, it was consistently found that: the weight of responsibility is too great, the task too onerous, the distinction between the role of the headteacher and the responsibilities of "the school" unclear, and the delegation of responsibility of governors for a variety of professional tasks, inappropriate (Adams, 2004).

The Schools Act (South Africa, 1996b) prescribes how schools should manage their funds. It also provides guidelines for the school governing body (SGB) and the principal on their roles and responsibilities in managing the finances of the school. The governing body must perform all the functions as stipulated in section 20 (South Africa, 1996b) The mandatory functions include policy issues such as adopting a constitution, drafting a mission statement, drawing up policies such as an admission policy and financial policy. The governing body is given full responsibility of managing the finances of the school such as establishing a school fund, preparing a budget annually, collecting and administering school fees, keeping the financial records, appointing an accountant and supplementing the school's resources. Perhaps the most contested area at present concerns the rights of a governing body to make recommendations about the appointment of educator staff to the subsidised establishment of the school (Davies, 1999:64).

In addition to these functions school governing bodies of Section 21 schools (South Africa, 1996b; Davies, 1999:67) may also be allocated functions such as maintaining and improving the school's property, buildings and grounds, determine the extra-mural curriculum of the school, purchase textbooks and other educational materials and equipment, pay for services to the school and providing adult basic education or other training classes.

However, many principals and SGB members are placed under tremendous pressure to manage their schools' finances because they are unable to work out practical solutions to financial problems, on account of their lack of financial knowledge, skills and expertise. In many instances it has been reported that principals and school governing bodies have been

subjected to forensic audits by the Department of Education due to the mismanagement of funds through misappropriation, fraud, pilfering of cash, theft and improper control of financial records (samaYende & Arenstein, 2003:8; Khumalo & Mbanja, 2002:1; Khangale, 2002:13). In some instances, the issue of mismanagement and misappropriation of school funds have subjected principals and/or school governing body members to be named in legal action (Schoonbee and others vs. MEC for Education and another; Technofin Leasing & Finance vs. Framesby High School and MEC for Education, Eastern Cape).

In the case between Schoonbee and others vs. MEC for Education, Mpumalanga and Another (unreported case No. 33750/01, (T)); the issue of accountability was raised. The question was whether the principal or the SGB was to be held responsible and accountable for the management of school funds. The decision in this case has far reaching implications for the various role players in school financial management, taking school autonomy into account as well.

Although the basic legislation aims to ensure that schools manage their funds effectively it is evident from the preceding discussion that this is not always the case. Against this background, the research problem was encapsulated by means of the following questions:

- What are the perceptions of parents and educators with regard to the financial functions of the school governing body?
- What are the financial functions of the school governing body?
- What guidelines may be developed to enable principals and SGBs to manage their schools' finances efficiently?

Aim statement

The general aim of the research was to explore the perceptions of stakeholders with regard to the financial functions of the school governing bodies. In order to attain the general aim of the study, the specific aims were:

- to determine the functions of the school governing body;
- to develop guidelines aimed at assisting the SGB in conjunction with the principal to acquire the skills for managing their school's finances efficiently.

Research design and method

In order to determine the perceptions of various stakeholders regarding the issue of financial functions of the school governing body, a qualitative research design that was exploratory, descriptive and contextual was used. Qualitative research is primarily concerned with the view that individuals interacting with the social world construct reality. Thus qualitative researchers are interested in understanding the meaning people have constructed in making sense of the world and the experiences they have in the world (Merriam, 1998:6), and all parts of a phenomenon are seen as interactive and dynamic, with each influencing the other (Brotherson, 1994: 103). According to Giarelli and Chambliss (in Sherman & Webb, 1990:34) "... a sense of context is a major determinant of a sense of question". Therefore, to understand the current state of affairs with regard to school finances, it is essential to heed the context — the development of democracy against a previously authoritarian management structure.

Data collection and analysis

In this research the interpretation and meaning of parents and educators with regard to the ac-

countability for school funds were explored via focus group interviews with parents on school governing bodies and with educators. Merriam (1998:23) points out that the purpose of interviewing is to find out what is on someone else's mind. Since this cannot be directly observed or measured, the interviewer has to ask questions in such a way as to obtain meaningful information. A purposive sampling method was used in this research. The participants were chosen from a specific target group whose opinions and ideas were of specific interest to this investigation (Luborsky & Rubinstein, 1995:98). Focus group interviews were conducted in four different schools with diverse ethnicity and very different infrastructure and level of funding. These schools are situated in the south of Johannesburg in Gauteng province. These schools cater for most of the learners living in areas such as Sebokeng, Sharpeville, Residensia and Soweto. The target population comprised the principal, treasurer and/or a representative from the parent component and an educator serving on the SGB.

The semi-structured interviews included questions based on the functions of the school governing bodies in managing the school's finances. The main questions asked were:

- Who is responsible for the finances of your school? Briefly describe the role the principal, treasurer or other members play in the management of the school's funds. What role does the department play in school funding?
- What do you think are the functions of the SGB?

Data analysis was done according to Tesch's method of open coding in order to identify themes and categories. This method, described in Creswell (1994:155), involves several steps used in the analysis of data; in this case the transcriptions of the interviews with parents and educators.

The data were analysed by the researcher as well as an independent coder — according to a prescribed protocol — in order to achieve triangulation. Identified themes and categories were compared to determine the degree of consensus between the researcher and the independent coder. Information resulting from the analysis of data was compared to existing literature (Burns & Grove, 1993). The information in conjunction with the relevant literature was used to formulate guidelines for schools to manage its funds efficiently and effectively.

Rigour of research

Before qualitative research became fully accepted as a valid method of social research, it was customary to discuss measures with regard to rigour — reliability and validity in positivistic terms — explicitly. However, given the general acceptance of the qualitative paradigm among researchers, it becomes tedious to repeat models for trustworthiness in considerable detail. Suffice it to say that in this research study Guba's trustworthiness model (cited by Krefting, 1991:214-215) was used to establish the trustworthiness of the research.

Ethical measures

Ethical measures are important in all research. In this study permission was obtained from all participants. All parties were informed regarding the aims of the research project, research methods, and nature of participation, confidentiality, and possible publication of results (Burgess, 1989:6). Participants' anonymity as well as voluntary participation in the research project were assured. They were also informed that they might withdraw their participation at any time.

Ethical standards also include honesty in reporting, an aspect that was adhered to in this research.

Results

As was to be expected on account of the fact that there were no guiding principles, every school that was interviewed had unique ways of managing their school funds.

The following themes were identified in the data analysis: the role of principals and parents on the SGB in school finances; the role of the department of education in school finances; lack of collaboration among stakeholders; the absence of a financial school policy or ineffective implementation of an existing policy; lack of training for school governing body members; lack of organisational structures in financial management; and the absence of effective financial control measures.

Theme 1: The functions of the principal and the SGB in school finances

Most of the participants were of the opinion that the principal was the chief accounting officer and that he/she should be solely responsible for the finances of the school. Parents indicated that the principal was paid for his duties, whilst the parents on the SGB were non-accountable, unpaid volunteers.

The principal sees to the day-to-day running of the school and is therefore responsible for all the monies received and banked. (Parent, School 2)

The principal as chief accounting officer is paid to see that everything in the school is in order. We the parents are not remunerated to take the responsibility for the school funds. (Parent, School 3)

Educators on the other hand were of the opinion that the management of school funds was a joint effort of the SGB.

We, the educators are also responsible for the school funds. The principal consults us whenever a major decision has to be made. (Educator, School 1)

In essence this theme refers to accountability, which is the state of being accountable, liable, and responsible for certain actions or decisions (Watt, Richards & Skelcher, 2002). It entails giving an account of actions taken and being held accountable for these actions. The aspect of accountability by virtue of being paid for one's services is implicit in Kogan's definition (Watt *et al.*, 2002) of accountability as being "answerable to one's clients (moral accountability), liable to oneself, one's colleagues (professional accountability), and responsible to one's employers (contractual accountability)".

Prior to the Schools Act, the principal was assumed to be the chief accounting officer of the school. In the case between Schoonbee and others vs. MEC for Education, Mpumalanga and Another (unreported case No. 33750/01, (T)), the Member of the Executive Council for Education (MEC) argued that the principal was the accounting officer, and as a consequence accountable for the financial management of the school. The legal representative (on behalf of the principal) argued that there was no justification for the MEC/HoD (Head of Education) to claim that the principal is equivalent to an accounting officer of the school. In the principal, the professional management of the school vests under the direction of the HoD, and as such he/she has no executive role in relation to the SGB on property and financial matters. It was argued the SGB is accountable to the parents for the efficient and effective management of school funds, and may delegate certain financial functions to the principal, who is then accountable to the SGB.

This is in accordance with the stipulation of the Schools Act that the overall governance of the school vests in the governing body, whose role is described as fiduciary in respect of a

school. Several tasks are entrusted to an SGB relating to the management of school property and finance. More specifically, an SGB must open and maintain accounting books. It must establish and administer a school fund and must take measures to acquire, manage and supplement resources such as textbooks, educational material and equipment. It has the duty to maintain, improve and protect the property of the school. In relation to these matters the Act describes the principal's role simply as providing assistance to the SGB. There are no specific duties entrusted to or vested in the principal relating to the assets, liabilities, and property of the school.

The ruling of the judge in the Schoonbee case reflected this role of the principal. He argued as follows:

The principal is an educator who manages the school professionally ... Managing the finances is something that you cannot expect from him (the principal). The contention that the principal should be held accountable for the finances is an absurd proposition.

The principal, by virtue of his position, plays a dual role: one who is responsible for the professional management of a school, and the other as *ex-officio* member of the school governing body.

Theme 2: The role of the department of education in school finances

All the participants agreed that the Gauteng Department of Education showed very little interest in schools' finances. They were of the opinion that financial statements were not important to the department, and they perceived no support from this department. Reported cases of misappropriation of funds received little or no attention. The principals, parents and educators shared the same perceptions of the department's role.

All the department wants is the school's financial statements. They don't read it [sic] and offer schools support. (Principal, School 2)

We had some problems with teachers using school funds. We informed the Department and till today they have not investigated the matter. (Parent, School 1)

In our district, the IDSO shows no interest in our problem concerning school funds (Educator, School 1)

The role of departments of education is discussed in the Schools Act. According to Section 12 (1) of the Act the member of the Executive Council (of the Provincial Legislature) must provide public schools for the education of learners out of funds appropriated for this purpose by the provincial legislature. Therefore schools' financial management should be an important concern for departments of education. Principals and officials of the education department should render all the necessary assistance to governing bodies in the performance of their functions. If the perceptions of participants in this study were correct, the Gauteng Department of Education was not fulfilling its duties as outlined in the Schools Act.

Furthermore, Section 19 of the South African Schools Act stipulates that the provincial department should provide introductory training for newly elected governing bodies to enable them to perform their functions. These governing bodies should also be provided with continual training to promote the effective performance of their functions or to enable them to assume additional functions. Training given to school governing bodies by school districts (departments) is usually ineffective (Van Wyk, 2004:54; Bush *et al.*, 2004) as many department officials selected to train the SGBs are not experts in financial school management. Some

school districts employ the services of consultants who do not necessarily have a sound knowledge of school finances to train SGBs.

Theme 3: Lack of collaboration among stakeholders

Most of the participants felt that there is a lack of collaboration between the principal and the members of the school governing body. They indicated that, in many instances, principals were not prepared to share the responsibility of school governance lest they lose their power, and regard the withholding of information with regard to school finances as an intentional act on the part of principals. One parent remarked:

Principals are frightened that if we ... get involved in school matters they would lose all power. They deliberately keep us uninformed about the funds of the school. (Parent, School 2)

However, educators differed from the parents regarding the issue of collaboration.

The parents are very suspicious of our principal when it comes to money affairs. They don't trust anyone of the teachers. (Educator, School 3)

The principals, on the other hand, maintained that the management of schools is their sole domain and that parents have no understanding of how schools operate. They regarded parents' involvement as interference.

Parents have no understanding of schools. They only interfere in the school's affairs. (Principal, School 3)

This strong view held by principals has led to numerous conflicts between parents and principals.

In the Schools Act (1996a) it is stipulated that governing bodies must respect the integrity and professional status of the principal. However, the Schools Act encourages collaboration. The principal must support the school governing body in all its efforts to govern the school and, in the same vein, parents must support the principal to achieve the ultimate objective, namely, to educate the learners. This also entails the principal working collaboratively with the school governing body in the management of finances. The aspect of collaboration between principals and SGBs was also mentioned by the Judge in the Schoonbee case. He stated that the principal has a duty to facilitate, support and assist the SGB in the execution of its statutory functions relating to the assets, liabilities, property and financial management of the public school.

Theme 4: Absence of an effective school financial policy or the ineffective implementation of the financial policy

Participants agreed that one of the reasons for the mismanagement of funds and for confrontations between SGBs and principals is the absence of an effective school financial policy or the ineffective implementation of the financial policy where it exists. In some cases respondents had been asked to sign a document that was procured from another school — rubber-stamping others' decisions, as it were. One respondent remarked that he doubted that all members of the SGB had even read the policy.

I was not involved in drafting the financial policy. The principal got a copy of the policy from another school and we all appended our signatures to the document. I don't think some of the members have read the policy on finances.

All systems — including schools — need policies. The Schools Act stipulates that SGBs should develop and implement various policies such as those pertaining to religion, code of conduct for learners, admission and language. Therefore, in order for a school to manage its finances effectively and efficiently, a school finance policy must be developed, adopted by all relevant stakeholders and implemented accordingly. The governing body should be in at the start and at the end of each process creating or reviewing a policy or a procedure (Gann, 1978: 46).

Theme 5: Lack of organisational structures in financial management

Most of the participants indicated that they were excluded from financial decisions, because the principal and chairperson of the SGB did not discuss it with them. In fact, they seldom consulted with other members on any important decisions. A lack of transparency was evident. Some of the schools interviewed did not even have finance committees.

In our school the principal and chairperson take all the decisions regarding finances. We don't have a finance committee. The principal phones the chairperson if he wants to purchase any item. The chairperson merely rubber-stamps what the principal wants. We are not part of the decision-making. (Educator, School 2)

It was also stated that treasurers in some schools lack the necessary financial expertise and merely sign cheques presented to them by the principal or the chairperson of the SGB. Some have very little knowledge of financial accounting.

I have no training of accounting but was elected as treasurer. I merely sign the cheques that the chairperson or principal wants me to sign. (Parent, School 4)

This occurrence was contrary to the principles set out in the Schools Act. The school governing body, in terms of Section 30 of the Schools Act, is allowed to set up a finance committee with sub-committees such as those responsible for fundraising, the tuck shop or school fees. In this regard Arthur and Welton (1996:14) indicate that an effective SGB needs, *inter alia*, the following:

- Acceptance of the fact that parents should be involved, and the ability to preserve a balance of skills / knowledge in sub-committees.
- Involvement in key functions such as financial management.

Theme 6: Lack of effective financial control measures

Most of the participants considered financial control as one of the main functions of the SGB. Control was a managerial function of the financial committee, according to respondents. Therefore mechanisms should be in place to control the school funds. Participants expressed the wish for knowledge with regard to the handling of funds. One of the principals remarked:

It is essential that the finance committee design ways to control the funds of the school. We must know who is going to bank the money and who will sign the cheques. (Principal, School 4).

All financial decisions taken by the principal and educators must be ratified by the SGB, as one parent indicated that

We all agree that the principal and teachers must handle the school's finances and that we (the SGB) control the funds of the school. The principal must tell us what he is doing. (Parent, School 3).

The aspect of control is contained in the Schools Act. It stipulates that the school's finan-

cial records and annual financial statements must be audited by a registered public accountant and auditor in terms of the Public Accountants' and Auditors' Act (section 43). The treasurer or a designated person/s may also conduct internal audits during the course of the year.

These themes formed the basis of guidelines developed by principals and school governing bodies on how to manage school funds efficiently and effectively.

Guidelines for principals and school governing bodies to manage school funds effectively and efficiently

Based on the findings guidelines have been developed that would enable school governing bodies to manage the schools finances effectively and efficiently. These are discussed here.

Guideline 1: Drafting and implementing the school's financial policy

A good policy identifies and articulates the values and the basic principles to be applied to specific needs in an organisation (Ryan, 1994:25). It should not only set direction but should also give direction. It is therefore essential that all stakeholders be directly involved in the drafting and implementing of the school's financial policy.

The formulation of rules and regulations for handling the money/assets of the school in the financial policy is necessary (Blandford, 1997:42; Wragg & Partington, 1995:53). The policy should clearly state the procedures for handling school fees, donations, post-dated cheques, authorisation for cheque payments, signatories to the bank account, bank overdrafts, trust accounts, documentation, recording transactions, and every aspect related to the school's finances. A clear set of rules must be drawn up when collecting school fees and this must be communicated to the parents. For example, no educator will be allowed to collect monies from learners. Only the finance officer is responsible for collecting school fees from parents or learners. A receipt must be issued for monies received and all monies received must be deposited the same day if the circumstances allow for such action.

For any school to be successful it is crucial that all the relevant stakeholders collaborate with each other. Although the school governing body is accountable to the parents for school funds, the principal can play a supportive role in ensuring that the school's finances are managed efficiently.

Guideline 2: Training school governing bodies in financial management

Research done by Du Preez and Grobler (1998:39) has indicated that there is a correlation between sound financial management and effective, efficient SGBs. The HoD must ensure that school governing bodies are trained continually.

Training in financial management is fundamental in preparing and equipping school managers with financial skills. Every member — not just a few — must receive training (Bush *et al.*, 2004). Where provincial departments are unable to provide the training to every member because of cost implications, schools should take the initiative of forming partnerships with tertiary institutions or other service providers that offer training in financial management. The training should enable the school governing body to be responsible and accountable for funds that have been received for the attainment of specific school objectives. It will also equip them to make a contribution towards the improvement of the overall quality of teaching and learning of the school (Mestry, 2004).

Guideline 3: Committees and sub-committees of the school governing body

According to section 30 of the Schools Act the SGB may form committees and sub-committees. It is advisable that these committees be established to provide assistance to the SGB.

School governing bodies may delegate various financial functions to committees especially set up to manage aspects of the school's finances. They may also delegate these functions to individuals who have the necessary expertise, specialised knowledge or skills in school's finances (Bisschoff & Mestry, 2003:42). It is essential, however, that the finance committee should co-ordinate the activities of the various sub-committees. To this end good communication structures should be in place. For example, if the school is running a tuckshop the finance committee should ensure that an effective policy is in place and on a regular basis check to see if the policy is being effectively implemented. The tuckshop committee should provide the finance committee regular feedback (weekly or monthly) on how much was purchased, the sales and the stock available in the tuckshop. Feedback from the school governing body to the finance committee and various sub-committees and backwards is critical for the effective management of the school's finances.

Some of the most important functions of the finance committee — in addition to developing and implementing a financial policy — are constructing a budget and controlling it, monitoring and approving all expenditure and ensuring that all procurement (purchasing of goods and services) is done through correct quotation and tendering procedures.

From the above it is clear that the finance committee of the school plays a pivotal role in managing the finances. It is therefore recommended that, where members of the SGB have no or little knowledge with regard to finances and related procedures, they should solicit the services of an expert with sound financial knowledge from the parent community. If such a person is not available, the committee may decide to co-opt someone with the necessary knowledge and expertise from outside the parent community (Du Preez & Grobler, 1998:40). Where schools (for example, in rural areas) that may have difficulty in co-opting members with the necessary knowledge and skills to assist in managing the funds of the school, the department of education should provide the necessary support to the SGBs of these schools.

Furthermore, it is vital for this committee to conduct regular meetings to discuss financial matters. Members should be committed to carrying out their financial responsibilities. Decisions relating to financial matters taken by the finance committee must always be ratified by the SGB, as this body stays accountable for the school funds even though most of the financial functions may be delegated to the finance committee.

Conclusion

As schools are increasingly functioning as financial organisations, emphasis on financial management increases accordingly. However, if sound principles in this regard are not formulated and implemented, many schools could be heading for situations that could ultimately affect their schools' educational aims negatively.

The case of *Schoobee and other vs. MEC of Education, Mpumalanga and Another* (unreported case No. 33 750/01(T)) has created a new dimension for the effective and efficient management of school finances. Previously, the principal was considered the accounting officer of the school's finances. The school governing body, by virtue of the Schools Act, is responsible for the financial matters of the school. They may delegate tasks to the principal and other role players but they will be held accountable for the finances of the school.

Collaboration among all stakeholders and transparency of decisions and procedures are necessary to ensure the effective and efficient management of schools' finances.

Although this study focused on schools in Gauteng, the principles for sound financial management highlighted in this discussion should be valid for all schools, as the problems studied here are not unique or limited to schools in this province alone.

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